



# NORFOLK

*Office of the City Attorney*

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March 15, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
Golf Management, Inc.

**R-9**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Golf Management, Inc. in the amount of \$3,824.64 based upon the overpayment of its Admissions Tax for the year 2015, resulting in a refund due of \$3,824.64, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

2/5/2016mr

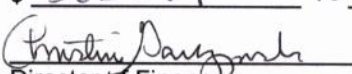

Form and Correctness Approved: 

By Michael J. Fox  
Office of the City Attorney

Contents Approved: 

By   
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3824.64 1000-104-010-4136  
 Account   
Director of Finance 2/24/16 Date

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO GOLF MANAGEMENT, INC.  
BASED UPON THE OVERPAYMENT OF ADMISSION  
TAXES FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that admission taxes were erroneously overpaid by Golf  
Management, Inc. for the year 2015, and has corrected this  
assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$3,824.64, plus interest; now,  
therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,824.64 is hereby appropriated  
for a refund to Golf Management, Inc. for the year  
2015.

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to issue a refund to Golf  
Management, Inc. in the amount specified above as soon  
as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Golf Management, Inc.**

**Account Number  
850669/917278**

**January 29, 2016**

**Overview:**

The above taxpayer overpaid the city's admission tax. The taxpayer entered an incorrect total for the gross receipts. The taxpayer entered the entire gross receipts on the tax line of the coupon. The correct amount of the tax is 10% of \$4,249.60 equaling \$424.96. The balance of the payment, \$3,824.64, should be refunded to the taxpayer.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

This refund reduces admission tax revenue by **\$3,824.64** for the 2016 fiscal year.

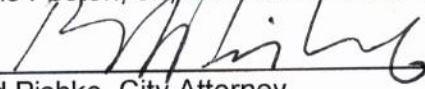
**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the admission tax overpayment of **\$3,824.64**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$3,834.64 as specified by **Virginia Code §58.1-3981** due to the overpayment of Admission **Taxes**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

2-3-16  
\_\_\_\_\_  
Date  
2/19/16  
\_\_\_\_\_  
Date